SIKKIM

GOVERNMENT GAZETTE

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NOTIFICATION

In exercise of the powers conferred by sub-section 1-B of section 4 of the Sikkim Motor Vehicles Taxation Act, 1982, the State Government is hereby pleased to amend the rate of additional tax specified in schedule II, namely;-

(1) In the Sikkim Motor Vehicles Taxation Act, 1982, for the existing schedule II, the following new schedule shall be substituted, namely: -

"Schedule II

1. Additional Tax applicable on registration of new vehicle as per the Invoice Cost of the vehicle: -

(1) Registration of all private, government vehicles and public sector undertaking including two-wheelers (non-transport) shall be: -

a)	vehicles costing up to Rs. 2 lakhs	1%
b)	vehicles costing between Rs. 2 lakhs up to 4 lakhs	2%
c)	vehicles costing between Rs. 4 lakhs up to 10 lakhs	3%
d)	vehicles costing between Rs. 10 lakhs up to 25 lakhs	4%
e)	vehicles costing between Rs. 25 lakhs up to 50 lakhs	5%
f)	vehicles costing above Rs. 50 lakhs	6%

(2) Registration of commercial Vehicles

a)	all taxis and all goods vehicle (below 10 lakhs)	1%
b)	all taxis and all goods vehicle (10 Lakhs – 25 lakhs)	2%
c)	all taxis and all goods vehicle above 25 lakhs	3%
d)	stages carriages (buses) owned by the Government of Sikkim and private individuals	2%
e)	educational institute buses and buses owned by company and private organization	3%

(3) Registration of private service vehicles (omnibus registered as non-transport vehicle) - 3%

(4) Registration of Tractors or Trailers or Cranes or other equipment's. - 3%

(5) Registration of Ambulance or Fire tenders or Public Utility vehicles. - 2%

2. Additional tax applicable to;

(a) Sikkim registered vehicles brought for transfer of ownership, replacement and re-assignment of new registration mark and

(b) vehicles registered in other States and brought to Sikkim for registration based on NOC for transfer of ownership / replacement and re-assignment of new registration mark;

1. All vehicles including transport and non-transport;

(a) Motor cycle and motor cycle combinations: -

i.	engine capacity upto 80 cc	1000/-
ii.	engine capacity above 81 cc to 170 cc	1500/-
iii.	engine capacity above 171 cc to 250 cc	2000/-
iv.	engine capacity above 251 cc to 350 cc	2500/-
v.	engine capacity above 351 cc 500 cc	3000/-
vi.	engine capacity above 500 cc	3500/-

(b) Motorcars:-

i.	engine capacity upto 900 cc	3500/-
ii.	engine capacity above 901 cc to 1490 cc	4000/-
iii.	engine capacity above 1491 cc to 2000 cc	4500/-
iv.	engine capacity above 2001 cc	5000/-

2. In case the vehicles are bought from vehicle dealers from outside the State, in spite of the vehicle dealers being available in the State of Sikkim, Additional Tax at the rate of 50% more than that specified in sl no. 1 of schedule II shall be levied.

3. No Additional Tax shall be levied on commercial electric or hybrid or battery-operated vehicles.

4. On non-transport electric or hybrid or battery-operated vehicles, Additional Tax shall belevied at the rate of 1 percent of the cost of vehicle as per invoice."

Raj Yadav, IAS,
Commissioner-cum-Secretary,
Transport department